

Town of North Providence  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 66,988,109	\$ -
Last Year's Levy Tax Collection	2,276,551	-
Prior Years Property Tax Collection	362,272	-
Interest & Penalty	494,097	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,327,710	-
Fines and Forfeitures	138,124	-
Investment Income	32,228	-
Departmental	292,543	-
Rescue Run Revenue	1,187,233	-
Police & Fire Detail	413,366	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	52,549
Impact Aid	-	-
Medicaid	-	1,037,811
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	113,353
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,270,109
MV Excise Tax Reimbursement	393,779	-
State PILOT Program	-	-
Distressed Community Relief Fund	1,032,992	-
Library Resource Aid	192,234	-
Library Construction Aid	-	-
Public Service Corporation Tax	403,417	-
Meals & Beverage Tax / Hotel Tax	347,976	-
LEA Aid	-	19,993,635
Group Home	-	-
Housing Aid Capital Projects	-	489,846
Housing Aid Bonded Debt	600,101	-
State Food Service Revenue	-	815,206
Incentive Aid	4,315	-
Property Revaluation Reimbursement	146,106	-
Other State Revenue	-	434,624
Other Revenue	464,111	588,853
Local Appropriation for Education	-	32,550,260
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 77,097,264</b>	<b>\$ 58,346,246</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

Town of North Providence  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 786,261	\$ 641,672	\$ 9,611	\$ 156,923	\$ 2,050	\$ 627,239	\$ 1,025,961	\$ 465,348	\$ 4,969,453
Compensation - Group B	-	-	-	-	-	-	-	-	224,057
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	32,810	24,358	-	28,126	-	-	42,370	669	336,480
Overtime - Group B	-	-	-	-	-	-	-	-	33,025
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	413,366
Active Medical Insurance - Group A	214,165	133,853	-	71,388	-	141,907	289,825	62,465	1,277,095
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	214,165
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	11,354	9,470	-	7,041	-	7,107	16,315	5,041	58,673
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	11,437
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	85,554	52,074	735	31,140	157	48,321	87,970	32,436	477,474
Life Insurance	8,237	5,766	-	1,647	-	-	4,942	1,236	7,413
State Defined Contribution- Group A	36,516	26,653	-	13,642	-	10,760	45,831	9,325	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	36,289
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,079,745
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	10,733	13,396	-	2,535	-	17,002	14,638	3,218	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	10,942
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	121,382	53,551	-	17,850	-	-	7,140	17,850	71,401
Purchased Services	285,908	92,587	-	1,323	48,333	15,721	97,461	17,915	241,198
Materials/Supplies	126,800	52,636	-	37,150	-	147,117	197,230	99,499	114,737
Software Licenses	-	-	-	67,648	-	73,037	-	-	-
Capital Outlays	-	-	-	-	-	-	1,494,963	15,616	67,165
Insurance	911,937	-	-	-	-	-	-	-	-
Maintenance	63,084	-	-	-	-	246,893	9,530	35,119	22,373
Vehicle Operations	6,666	-	-	1,811	-	-	178,061	194	132,628
Utilities	52,004	-	-	67,807	-	46,561	269,019	161,246	89,029
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	587,207	-	-
Revaluation	-	186,000	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	323,301	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,938,025	-	-
Claims & Settlements	25,289	-	-	-	-	-	-	-	-
Community Support	671,313	-	-	-	-	-	-	-	-
Other Operation Expenditures	63,383	46,005	27	7,868	3,355	11,768	120,141	5,432	62,792
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,513,395</b>	<b>\$ 1,338,020</b>	<b>\$ 10,373</b>	<b>\$ 513,901</b>	<b>\$ 53,895</b>	<b>\$ 1,393,433</b>	<b>\$ 6,749,931</b>	<b>\$ 932,609</b>	<b>\$ 9,950,938</b>

Town of North Providence  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 6,942,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,627,102	\$ 24,310,553
Compensation - Group B	267,990	-	435,755	-	-	-	927,803	2,268,422
Compensation - Group C	-	-	-	-	-	-	-	3,572,005
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,585,990	-	-	-	-	-	2,050,803	-
Overtime - Group B	59,874	-	28,754	-	-	-	121,653	-
Overtime - Group C	-	-	-	-	-	-	-	101,320
Police & Fire Detail	-	-	-	-	-	-	413,366	-
Active Medical Insurance - Group A	1,329,669	-	-	-	-	-	3,520,367	2,488,384
Active Medical Insurance- Group B	80,312	-	116,006	-	-	-	410,482	187,095
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,529,322
Active Dental insurance- Group A	105,466	-	-	-	-	-	220,466	202,504
Active Dental Insurance- Group B	8,269	-	10,052	-	-	-	29,757	11,698
Active Dental Insurance- Group C	-	-	-	-	-	-	-	68,733
Payroll Taxes	593,669	-	35,900	-	-	-	1,445,430	2,228,829
Life Insurance	45,758	-	3,295	-	-	-	78,293	337,669
State Defined Contribution- Group A	-	-	18,579	-	-	-	161,306	146,234
State Defined Contribution - Group B	12,413	-	-	-	-	-	48,701	9,334
State Defined Contribution - Group C	-	-	-	-	-	-	-	30,221
Other Benefits- Group A	-	-	-	-	-	-	-	300,920
Other Benefits- Group B	-	-	-	-	-	-	-	44,914
Other Benefits- Group C	-	-	-	-	-	-	-	450,454
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,079,745	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	1,095,592	-	-	-	-	-	1,157,114	3,254,993
State Defined Benefit Pension - Group B	3,999	-	2,851	-	-	-	17,792	315,460
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	180,642
Other Defined Benefit / Contribution	32,131	-	35,701	-	-	-	357,007	45,233
Purchased Services	134,197	-	2,013	-	-	-	936,658	10,562,108
Materials/Supplies	128,912	-	-	-	-	-	904,081	1,237,787
Software Licenses	-	-	-	-	-	-	140,685	14,800
Capital Outlays	164,439	-	-	-	-	-	1,742,182	2,102,957
Insurance	-	-	-	-	-	-	911,937	288,629
Maintenance	28,869	-	3,844	-	-	-	409,712	401,563
Vehicle Operations	116,601	-	5,306	-	-	-	441,268	2,477
Utilities	104,198	-	9,428	-	-	-	799,291	1,036,770
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	587,207	-
Revaluation	-	-	-	-	-	-	186,000	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	323,301	-
Trash Removal & Recycling	-	-	-	-	-	-	1,938,025	-
Claims & Settlements	-	-	-	-	-	-	25,289	-
Community Support	-	-	-	-	-	-	671,313	-
Other Operation Expenditures	48,969	-	5,366	-	-	-	375,106	164,260
Local Appropriation for Education	-	-	-	32,550,260	-	-	32,550,260	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	1,290,000	-	1,290,000	44,000
School Debt- Interest	-	-	-	-	429,783	-	429,783	1,884
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	477,133
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	6,876
OPEB Contribution- Total	-	-	-	-	-	2,481,068	2,481,068	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,889,899</b>	<b>\$ -</b>	<b>\$ 712,848</b>	<b>\$ 32,550,260</b>	<b>\$ 1,719,783</b>	<b>\$ 2,481,068</b>	<b>\$ 74,810,354</b>	<b>\$ 58,426,183</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>2,286,911</b>	<b>(79,937)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$ 7,847,876</b>	<b>\$612,086</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(43,898)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>7,847,876</b>	<b>568,188</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 10,134,787</b>	<b>\$ 488,251</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Providence  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017</b>						\$ 7,847,876		\$ 7,847,876	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>No funds added to RGS for Fiscal 2017</i>						-		-	
<i>No misc. adjustments made for fiscal 2017</i>						-		-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017 adjusted</b>						<u>\$ 7,847,876</u>		<u>\$ 7,847,876</u>	
General Fund	\$ 76,445,308	\$ -	\$ 40,937,598	\$ 33,294,950	\$ 2,212,760	\$ 7,830,114		\$ 7,830,114	\$ 10,042,874
Fire Equipment Capital Fund	238,590	-	164,439	-	74,151	17,762		17,762	91,913
<b>Totals per audited financial statements</b>	<u>\$ 76,683,898</u>	<u>\$ -</u>	<u>\$ 41,102,037</u>	<u>\$ 33,294,950</u>	<u>\$ 2,286,911</u>	<u>\$ 7,847,876</u>	<u>\$ -</u>	<u>\$ 7,847,876</u>	<u>\$ 10,134,787</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 32,550,260	\$ (32,550,260)	\$ -	\$ -		\$ -	\$ -
Transfers reclassified to expenditures	-	-	744,690	(744,690)	-	-		-	-
Police Details reflected as net in the financials	413,366	-	413,366	-	-	-		-	-
Rounding	-	-	-	-	-	-		-	-
<b>Totals Per MTP2</b>	<u>\$ 77,097,264</u>	<u>\$ -</u>	<u>\$ 74,810,354</u>	<u>\$ -</u>	<u>\$ 2,286,911</u>	<u>\$ 7,847,876</u>	<u>\$ -</u>	<u>\$ 7,847,876</u>	<u>\$ 10,134,787</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Providence  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginnin Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance1 - per MTP-2 at June 30, 2016</b>						\$ 612,086		\$ 612,086	
<i>LESS NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2015</i>						<u>(43,898)</u>		<u>\$ (43,898)</u>	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 568,188</u>		<u>\$ 568,188</u>	
School Unrestricted Fund	\$ 23,771,238	\$ 32,550,260	\$ 55,420,571	\$ -	\$ 900,927	\$ -		\$ -	\$ 900,927
School Enterprise Fund <sup>1</sup>	1,304,462	-	1,253,612	-	50,850	47,687		47,687	98,537
School Capital Fund	489,846	-	1,550,084	-	(1,060,238)	500,000		500,000	(560,238)
School Special Revenue Funds	2,855,830	44,360.00	2,875,969	-	24,221	46,929		46,929	71,150
<b>Totals per audited financial statements</b>	<u>\$ 28,421,376</u>	<u>\$ 32,594,620</u>	<u>\$ 61,100,236</u>	<u>\$ -</u>	<u>\$ (84,240)</u>	<u>\$ 594,616</u>	<u>\$ -</u>	<u>\$ 594,616</u>	<u>\$ 510,376</u>

**Reconciliation from financial statements to MTP2**

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 32,550,260	\$ (32,550,260)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,494,675)	-	(2,494,675)	-	-	-	-	-	-
State Aid Transportation Offset for Private and Parochial Students	(175,072)	-	(175,072)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2016 NOT RECOGNIZED IN UCOA	-	-	(20,067)	-	20,067	(26,428)	-	(26,428)	(6,361)
Equipment purchases in Enterprise Fund charged to expenditures for UCOA	-	-	25,970	-	(25,970)	-	-	-	(25,970)
Other Financing Sources reclassified to Revenue	44,360	(44,360)	-	-	-	-	-	-	-
Miscellaneous variances between UCOA & FS - Indirect Cost Reimbursement	-	-	(10,210)	-	10,210	-	-	-	10,210
Rounding	(3)	-	1	-	(4)	-	-	-	(4)
<b>Totals Per MTP2</b>	<u>\$ 58,346,246</u>	<u>\$ -</u>	<u>\$ 58,426,183</u>	<u>\$ -</u>	<u>\$ (79,937)</u>	<u>\$ 568,188</u>	<u>\$ -</u>	<u>\$ 568,188</u>	<u>\$ 488,251</u>

**Reconciliation from MTP2 to UCOA**

No reconciling items from MTP2 to UCOA	-	-
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 58,346,246</u>	<u>\$ 58,426,183</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.